

Internal Revenue Service  
**memorandum**

CC:TL:TS  
PHECK

date: **25 JAN 1988**

to: District Counsel, Kansas City      MW:KCY  
Attn: Dale P. Kensinger

from: Senior Technician Reviewer, Tax Shelter Branch      CC:TL:TS

subject: [REDACTED], Tax Matters Partner

This memorandum is in response to your request of January 20, 1988, for our comments concerning your proposed decision document and motion to dismiss for lack of jurisdiction to be filed with the Tax Court in the above-referenced case on [REDACTED], [REDACTED]. Further, this memorandum confirms the informal technical advice provided by Patrick Heck to Mr. Kensinger on January 22, 1988.

We reviewed your proposed decision document and find that the decision is correct as to form and substance. We were advised by Mr. Kensinger that petitioners' counsel, [REDACTED], represents all of the partners in this case. Accordingly, it is unnecessary to file a motion requesting that the Court either enter the decision or issue an order to show cause to nonparticipating (inactive) partners requiring them to appear and state why the proposed decision document should not be entered.

We also reviewed the motion to dismiss for lack of jurisdiction and generally find it to be correct as to form and substance. It is our recommendation, however, that the motion request the Court to strike any references to the additions to tax and additional interest from the pleadings. You also might want to cite Maxwell v. Commissioner, 87 T.C. 783 (1986) and N.C.F. Energy Partners v. Commissioner, 89 T.C. No. 51 (October 5, 1987). Once these changes are made, please feel free to direct file the motion with the Court.

If you have any questions regarding this matter, please contact Mr. Heck at FTS 566-4174.

  
R. ALAN LOCKYEAR

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